

May 8, 2006

Jeffrey R. Smith, U.S. Probation Officer
Probation Office
1 Courthouse Way, Suite 1200
Boston, Massachusetts 02210
HAND DELIVER

RE: *United States v. Viana*
Indictment No. 05-10203-RWZ

Dear Mr. Smith:

This letter, required to be filed by or on May 10, 2006, is in the nature of any objections my Client and I may have to the April 26, 2006 Presentence Report. It is an excellent effort, and does not leave much room for argument. Even so, I have a couple of observations I would like to make.

On page 6, Paragraph 28 of the Report, the Government has represented that "...the source of the structured funds is unknown." I believe this to be a misrepresentation, or perhaps an oversight on the Government's part. It is my belief that the Government is in fact aware that the funds involved in the structuring Counts of the Indictment came from persons here in the United States who wanted to send monies to their families for their economic help

Also, of course, I will object to the calculus of Mr. Viana's offense level insofar as it may require the Court to impose a sentence of incarceration.

Finally, there is one specific error, probably typographic, which bears mention. On page 7 of the Report, you have fixed Mr. Viana's *general* offense level at 22, and at Paragraph 37 have added 2 points for a Specific Offense Characteristic. With a downward adjustment for acceptance of responsibility, this leaves Mr. Viana with an adjusted offense level of 21. At page 19, Paragraph 99, however, the adjusted offense level is pegged at 19. As I suggested, I suspect this is simply an oversight.

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Otherwise, I find no need to be critical. Obviously, at the time of disposition, I will be arguing facts which run in favor of Mr. Viana. That is, I will not feel limited to the Government's recitation contained in your Report.

Moreover, I will be filing a Sentencing Memorandum on Mr. Viana's behalf, a copy of which will be delivered to your Office in advance of the sentencing date.

Very truly yours,

/s/Roger Witkin
ROGER WITKIN

/slw

c.c. Geoffrey Nathan, Esq.
client
Lisa Urso, Courtroom Clerk for Honorable Rya W. Zobel (e-file)